

32	State Taxable Income	Ln 29 / (1 - Rate)
33	Effective State Income Tax Rate	
34	State Income Tax Requirement	Line 32 * Line 33



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GENERAL SUPPORT FACILITIES

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		INTRASTATE TOLL				LOCAL	
				MSG	PL	InterLATA		IntraLATA		EAS	MSG
				(b)	(c)	MSG	PL	MSG	PL	(h)	(i)
	----SEPARATIONS FACTORS-----										
1	Big Three Expenses Distr	S-3,Line 6									
2	Total COE, IOT, C&WF Distr	S-2,Line 7									
3											
4											
	----LAND & SUPPORT ASSETS SEPARATION----										
5	2110 Land & Support Assets										
6											
7	Support Assets	Line 7a*2									
8	Total Support	Line 6+7									
9	Distribution of Line 8	Lines 8b/8a etc									
10	Land	Line 10a*2									
11	TOTAL LAND & SUPPORT ASSETS	Line 8+10									
12	Distribution of Line 11	Line 11b/11a etc									

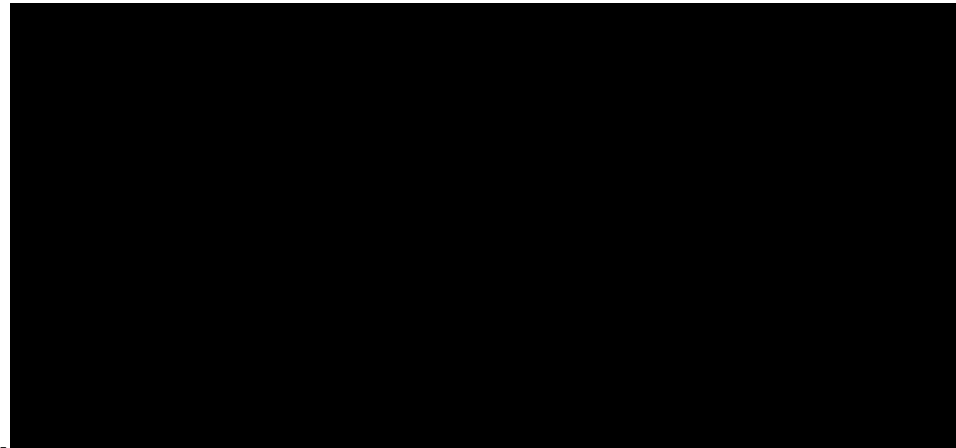
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CENTRAL OFFICE EQUIPMENT

[illegible]

35	4.22.0 IX Wideband - DSL Portion of V/D	Direct Assign
36	4.22.1 IX Wideband - DSL	Direct Assign
37	4.22.2 IX Wideband - Non DSL (PL)	Line 37 a*8
38	4.22.3 IX Wideband - ETS	Line 38 a*9
39	4.23 All Other	
40	Joint MSG	Line 54 b*10
41	Special Access - Non WB (PL)	Line 54 c to e
42	4.23 Direct Assignment	Line 42 a*11
43	Cat 4.3-Host/Remote MSG	
44	Joint	Line 44 a*12
45	WATS	Line 45 a*13
46	TOTAL COE-TRANSMISSION	Line 26 to 45
47	Distribution of Line 46	Ln 46 b/46 a etc.
48	TOTAL CENTRAL OFFICE EQUIP	Ln 22 + Ln 46
49	Distribution of Line 48	Ln48 b/48 a etc.



			Private Line			
TOTAL COMPANY (a)	Joint MSG (b)		Intrastate			Local
			Interstate (c)	InterLATA (d)	IntraLATA (e)	PL (f)
50	COE Cat 4.13 Working Loops	Inputs, Ln 116				
51	COE Cat 4.13 Investment	Note 2				
52	Note 2: COST PER LOOP =					
53	COE Cat 4.23 Terms-MSG & SPL	Inputs, Ln 112				
54	COE Cat 4.23-Investment	Note 1				
55	Note 1: COST PER TERMINATION =					

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INFORMATION ORIGIN/TERM EQUIPMENT

INTRASTATE TOLL

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CABLE AND WIRE FACILITIES

			INTRASTATE TOLL								
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		InterLATA		IntraLATA		LOCAL	
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)
-----SEPARATIONS FACTORS-----											
1	Gross Allocator SPF	Inputs, Ln 22									
2	C&WF Cat 2.1.2 EX WB - Non DSL	Inputs, Ln 42									
3	C&WF Cat 2.1.3 EX WB - ETS	Inputs, Ln 43									
4	C&WF Cat 3 CMM Factors	Inputs, Ln 44									
5	C&WF Cat 3 Direct Assignment CMM Factors	Inputs, Ln 45									
6	C&WF Cat 3.1.2 IX WB - Non DSL	Inputs, Ln 48									
7	C&WF Cat 3.1.3 IX WB - ETS	Inputs, Ln 49									
8	C&WF Cat 4 Host/Remote MOU Miles Factors	Inputs, Ln 50									
9	C&WF Cat 4-WATS Factors	Inputs, Ln 51									
-----C&WF CAT 1 to 4 SEPARATION-----											
10	A/C 2410 Cable & Wire Facilities										
11	Cat 1 Exchange Subscriber										
12	1.1 Intrastate Specials - Non WB (PL)	Line 42 d, e, and f									
13	1.2 Interstate Specials - Non WB (PL)	Line 42 c									
14	1.3 Joint Use	Line 42 b*1									
15	Total Category 1	Line 12 to 14									
16	Distribution of Line 15	Ln15 b/15 a etc.									
17	Cat 2 Wideband & Exchange Trunk										
18	Cat 2.1.1-Exch WB - DSL Data Only	Direct Assign									
19	Cat 2.1.2 Exch. WB - Non DSL (PL)	Line 19 a* Line 2									
20	Cat 2.1.3 Exch. WB - ETS	Line 20 a* Line 3									
21	Cat 2.2 Exchange Trunk EAS	Line 21a * S-5 Line 4									
22	Total Category 2	Line 18 + 19 + 20 + 21									
23	Distribution of Line 22	Ln22 b/22 a etc									
24	Cat 3-Interexchange C&WF										
25	Cat 3.1.0 IX WB - DSL Portion of V/D	Direct Assign									
26	Cat 3.1.1 IX WB - DSL	Direct Assign									
27	Cat 3.1.2 IX WB - Non DSL (PL)	Line 27 a* Line 6									
28	Cat 3.1.3 IX WB - ETS	Line 28 a* Line 7									
29	Joint Message	Line 45 b*4									
30	IX Specials - Non WB (PL) and WATS	Line 45 c to e									
31	Cat 3 Direct Assignment	Line 31 a*5									
32	Total Category 3	Lines 25 to 31									
33	Distribution of Line 32	Ln32 b/32 a etc.									
34	Cat 4-Host/Remote C&WF										
35	Joint Message	Line 35 a*8									
36	WATS	Line 36 a*9									
37	Total Category 4	Line 35 + 36									
38	Distribution of Line 37	Ln37 b/37 a etc.									
39	TOTAL CABLE & WIRE FACILITIES	Ln15+22+32+37									
40	Distribution of Line 39	Ln39 b/39 a etc.									
-----ALLOCATION OF C&WF CAT 1-----											
			TOTAL COMPANY	Private Line				Local			
				Joint MSG	Interstate	InterLata	IntraLata	PL			

[illegible]

TOTAL COMPANY	INTRASTATE TOLL						LOCAL	
	INTERSTATE TOLL		InterLATA		IntraLATA		EAS	MSG
	MSG	PL	MSG	PL	MSG	PL		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
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OTHER TELEPHONE PLANT ACCOUNTS

2023

LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL		INTRASTATE TOLL				LOCAL	
				MSG (b)	PL (c)	InterLATA		IntraLATA		EAS (h)	MSG (i)
				MSG (d)	PL (e)	MSG (f)	PL (g)				
----SEPARATIONS FACTORS-----											
1	Telephone Plant In SVC excluding A/C2690	S-2,Line 10									
2	A/C 2680 Direct Assign. factor	Inputs, Ln 56									
3	A/C 2410 C&WF Distribution	S-7,Line 40									
4	Total Cash Operating Expense Distribution	S-3,Line 20									
5	Equal Access MOU Factors	Inputs, Ln 25									
6	Distribution of Total COE Switch Investment	S-5,Line 20									
----OTHER ACCOUNTS SEPARATION-----											
7	A/C 2002 Prop Held for Future Use	Line 7a*1									
8	TOTAL PROP HELD FOR FUTURE USE	Line 7									
9	Distribution of Line 8	Line 8b/8a etc									
10	A/C 2003 Plant Under Construction	Line 10a*1									
11	TOTAL PLANT UNDER CONSTRUCTION	Line 10									
12	Distribution of Line 11	Ln11b/11a etc									
13	A/C 2005 Telecom Plant Adjust	Line 13a*1									
14	TOTAL TELECOM PLANT ADJUST	Line 13									
15	Distribution of Line 14	Ln14b/14a etc									
16	Extraordinary Switch Retirement (Unamort. Amt.)	Line 16a*6									
17	Distribution of Line 16	Ln16b/16a etc									
----MISC ACCOUNTS SEPARATION-----											
18	A/C 1402 Class B RTB Stock	Line 18a*1									
19	Investment Allowances/Disallowances	Line 19a*1									
20	A/C 1220 Material & Supl x/CPE	Line 20a*3									
21	TOTAL MATERIALS AND SUPPLIES	Line 20									
22	1410 Other Noncurrent Assets	Inputs Ln199*S-3 Ln 6									
23	Cash Working Capital	Line 23a*4									
24	Disallowed CWC for Corp. Cap	Line 24a*5									
25	TOTAL CASH WORKING CAPITAL	Line 23									
----EQUAL ACCESS INVESTMENT SEPARATION-----											
26	Equal Access Gross Investment	Line 26a*5									
27	Accumulative Depreciation	Line 27a*5									
28	Unamortized Expenses	Line 28a*5									
29	TOTAL NET EQUAL ACCESS INVESTMENT	Ln26-27+28									
30	Distribution of Line 29	Ln29b/29a etc									

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OTHER INCOME ACCOUNTS AND ADJUSTMENTS

TOTAL	INTERSTATE TOLL	INTRASTATE TOLL		LOCAL
		InterLATA	IntraLATA	

LINE	DESCRIPTION	SOURCE	COMPANY (a)	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	EAS (h)	MSG (i)
----SEPARATIONS FACTORS-----											
1	A/C 2003 TPUC	S-9,Line 12									
2	Corporate Operating Expenses	S-14,Line 16									
3	Net Telephone Plant	S-2,Line 33									
4	AC 2680 Total Capital Leases Distr.	S-8.1,Line 39									
5	A/C 7540 Interest on Cust. Deposits	S-2,Line 33									
6	A/C 2001 Telephone Plant In Service	S-2,Line 10									
7	Uncollectibles Direct Assignment Factor	Inputs, Ln 88									
----OTHER INCOME SEPARATION-----											
8	A/C 7300 Nonoper Inc & Expenses										
9	7340 Funds Used During Const.	Line 9a*6									
10	Contributions (7370)	Line 10a*2									
11	A/C 7500 Interest & Related Items										
12	A/C 7510 Int Funded Debt	Line 12a*3									
13	A/C 7520 Capital Leases	Line 13a*4									
14	A/C 7540 Interest on Cust. Deposits	Line 14a*5									
15	TOTAL INTEREST & RELATED ITEMS	Lines 12 to 14									
----INCOME TAX ADJUSTMENTS SEPARATIONS-----											
16	ITC Amortization										
17	Joint	Line 17a*6									
18	TOTAL ITC AMORTIZATION	Line 17									
19	Capitalized Payroll Taxes										
20	Joint	Line 20a*6									
21	TOTAL CAPITALIZED PAYROLL	Line 20									
22	Depreciation Adjustments										
23	Joint	Line 23a*6									
24	TOTAL DEPRECIATION ADJUSTMENTS	Line 23									
25	Amortization of excess Def. Taxes	Line 25a*6									
26	Uncollectibles Direct Assignment	Line 26a*7									

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PLANT SPECIFIC EXPENSES

[illegible]

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CUSTOMER OPERATIONS EXPENSES

[illegible]

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CUSTOMER OPERATIONS EXPENSES

[illegible]

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

[illegible]

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RESERVES & DEFERRALS

[illegible]

38	Info Orig/Term Equip	Line 38a*4
39	C&WF	Line 39a*5
40	Not Classified by Acct	Line 40a*6
41	TOTAL NON CURRENT DEF. OPERATING INC. TAXES	Line 35 to 40
42	A/C 4310 Other Long-Term Liabilities	Line 42a*11

Form	Description	Total Amount	Allocated Amount	Difference
S-1	SEPARATION STUDY SUMMARY			
S-2	TELEPHONE PLANT SUMMARY			
S-3	OPERATING EXPENSE SUMMARY			
S-4	GENERAL SUPPORT FACILITIES			
S-5	CENTRAL OFFICE EQUIPMENT			
S-6	INFORMATION ORIGIN/TERM EQUIPMENT			
S-7	CABLE AND WIRE FACILITIES			
S-8	AMORTIZABLE ASSETS			
S-9	OTHER TELEPHONE PLANT ACCOUNTS			
S-10	OTHER INCOME ACCOUNTS AND ADJUSTMENTS			
S-11	PLANT SPECIFIC EXPENSES			
S-12	PLANT NON SPECIFIC EXPENSES			
S-13	CUSTOMER OPERATIONS EXPENSES			
S-14	CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES			
S-15	RESERVES & DEFERRALS			
Total				

S-1
PART 36
) @ 25% SPF

PL
(i)

0.097500

773,504

1

21.000000%

S-1

PART 36

S-2
PART 36
1 @ 25% SPF

PL
(i)

S-2
PART 36

S-3
PART 36
) @ 25% SPF

PL
(i)

S-3

PART 36

S-4
PART 36
) @ 25% SPF

PL
(i)

S-4
PART 36

S-5
PART 36
) @ 25% SPF

PL
(j)

S-5
PART 36

S-6
PART 36
) @ 25% SPF

PL
(i)

S-6

PART 36

S-7
PART 36
1 @ 25% SPF

PL
(i)

S-7
PART 36
S-8.1
PART 36
) @ 25% SPF

PL
(j)

S-8.1
PART 36

S-8.2
PART 36
1 @ 25% SPF

PL
(i)

S-9
PART 36
) @ 25% SPF

PL
(i)

S-9
PART 36

S-10
PART 36
) @ 25% SPF

PL
(i)

S-11
PART 36
) @ 25% SPF

PL
(i)

S-11
PART 36

S-12
PART 36
) @ 25% SPF

PL
(i)

S-12
PART 36

S-13.1
PART 36
) @ 25% SPF

PL
(i)

S-13.1
PART 36

S-13.2
PART 36
1 @ 25% SPF

PL
(i)

S-13.2
PART 36

S-14
PART 36
) @ 25% SPF

PL
(i)

S-14
PART 36

S-15
PART 36
) @ 25% SPF

PL
(i)

S-15
PART 36